



# Special Notice

## STATE BOARD OF EQUALIZATION

450 N STREET  
SACRAMENTO, CA 95814

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[www.boe.ca.gov](http://www.boe.ca.gov)

TAXPAYER INFORMATION  
SECTION  
**800-400-7115**  
TTY  
**711**

## California Court of Appeal Invalidates Distilled Spirits Regulations

According to the California Third District Court of Appeal ruling in *Diageo-Guinness USA, Inc., et al. v. State Board of Equalization*, California's Alcoholic Beverage Tax Regulations [2558](#), [2558.1](#), [2559](#), [2559.1](#), [2559.3](#), and [2559.5](#), defining "distilled spirits" and "wine" for taxation purposes have been invalidated.

**Manufacturers, wine growers and importers should return to the prior practice of reporting beer, wine and distilled spirits transactions for alcoholic beverage tax purposes consistent with the classifications established by the Department of Alcoholic Beverage Control. Manufacturers, wine growers and importers of these beer and wine products are hereby advised to stop reporting these products at the higher distilled spirits tax rate effective immediately.**

### Claim for Refund

Alcoholic beverage program registrants who have overpaid the alcoholic beverage tax on beer-based and wine-based beverages reported as distilled spirits may request a refund from the State Board of Equalization within the time limits established by statute. You may file your claim by submitting a letter requesting a refund, or you may use [BOE-101](#), *Claim for Refund or Credit*.

### Filing Period Limitations

Alcoholic Beverage Tax Law [section 32402](#) sets the time period for filing a claim for refund as the latest of the following dates:

- Three years from the 15th day of the calendar month following the close of the reporting period for which the claimed overpayment was made;
- For a payment made according to a determination, six months from the date the determination became final, or six months from the date of overpayment.

### Where to Mail Your Claim for Refund

State Board of Equalization  
Appeals and Data Analysis Branch, MIC:33  
PO Box 942879  
Sacramento, CA 94279-0033

### Taxpayer Information Section

If you have any questions about this notice, please call our Taxpayer Information Section at 800-400-7115 (TTY:711). Customer service representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays. For additional information about the [Alcoholic Beverage Tax Program](#), visit our website at [www.boe.ca.gov](http://www.boe.ca.gov).

